

TOWN OF MIAMI LAKES, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FISCAL YEAR ENDED SEPTEMBER 30, 2019

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued whether the financial statements audited were prepared in accordance with GAAP:	<i>Unmodified</i>
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards and State Projects

Internal control over major Federal programs or State projects:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditors’ report issued on compliance for major Federal programs or State projects:	<i>Unmodified</i>
Any audit findings disclosed that are required to be reported in accordance with CFR 200.16(a) or Chapter 10.557, Rules of the Auditor General?	No

Identification of major Federal programs or State Projects:

<u>Federal Program</u>	<u>Federal CFDA No.</u>
Disaster Grant – Public Assistance	97.036
Dollar threshold used to distinguish between Type A and Type B Federal programs:	<u>\$750,000</u>
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance?	No
<u>State Project</u>	<u>State CSFA No.</u>
Statewide Surface Water Restoration and Wastewater Projects	37.039
Dollar threshold used to distinguish between Type A and B State projects:	<u>\$357,375</u>

SECTION II – FINDINGS - FINANCIAL STATEMENTS

None.

SECTION III – FINDINGS AND QUESTION COSTS - MAJOR FEDERAL PROGRAMS AND MAJOR STATE PROJECTS

None.

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SECTION IV – OTHER ISSUES

No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to Federal programs or State projects.